

Revenue Source Codes (RSRC)

Objective

To establish, modify or delete a revenue source code within the Minnesota Accounting and Procurement System (MAPS).

Policy

1. Revenue Source Code (RSRC) Structure/Listing

A four-digit revenue source code is assigned in MAPS to either a general or a specific type of revenue in order to organize and record receipts in a logical manner. The Minnesota Management & Budget (DOF) centrally maintains the statewide revenue source code listing (see the reference section [0101-07r](#)) of this manual).

Revenue source codes are established in six basic ranges: Taxes, Grants, Interagency Departmental Earnings, Departmental Earnings, Other Revenue and Other Sources. Revenue source codes in these ranges are numbered as follows:

| | |
|---|-----------|
| Taxes | 1000-1999 |
| Grants | 2000-2499 |
| Interagency Departmental Earnings | 2500-2999 |
| Departmental Earnings | 3000-7999 |
| Other Revenue | 8000-9499 |
| Other Sources | 9500-9999 |

Within MAPS there is a hierarchical structure associated with each revenue source code. The revenue source code (RSRC) and sub-revenue source code are the levels used most often by the agency, however, the other levels of the hierarchy provide important reporting capabilities for both agencies and DOF. Each revenue source code points to four higher levels, they are (in ascending order): CLASS, CATEGORY, TYPE and GROUP. There are corresponding tables in MAPS for all five of these levels.

2. Description of the Six Hierarchical Levels

1. Revenue Group:

This is the highest level of the hierarchy. It contains approximately 50 centrally defined groups that will be used for financial reporting. Each revenue source code points to one of these groups.

2. Revenue Type:

MAPS requires that four reserved codes be used in this level for categorizing revenue in the grants and project modules. They are (1) federal, (2) government (state), (3) bond proceeds, (4) local/other. Each revenue source code must point to one of these types.

3. Revenue Category:

Approximately 430 categories have been defined. This is the level used to sort and summarize data from the revenue source and class levels.

Revenue Category allows receipts to be grouped to show cost recovery and to assist in generating the biennial Departmental Earnings report.

4. **Revenue Class:**

Approximately 107 classes have been defined. Each revenue source code must point to one of these class codes. Within Departmental Earnings, the class level accommodates the five classifications established through law ([M.S. 16A.1285](#)): service user, business/regulatory, occupational licensure, taxes/assessments and other.

5. **Revenue Source Code (RSRC):**

Every revenue source code points to one CLASS, CATEGORY, TYPE and GROUP. This is the level at which revenue budgets are established. If any of these codes are not appropriate the agency can request a change, addition or deletion on the [Revenue Source Code \(RSRC\) Form Fi-00535-02](#).

6. **Sub-Revenue Source Code:**

This is an optional level that can be used by agencies to further categorize receipts. Contact DOF File Maintenance, at 651-296-5929 for changes/additions/deletions to sub-revenue source codes.

3. **Departmental Earnings (RSRC 3000 - 7999)**

1. **General Information**

[Minnesota Statute section 16A.1285](#) defines departmental earnings as "any charge for goods and services and any regulatory, licensure, or other similar charges levied by any state agency and paid by individuals, businesses, or other non-state entities." This statute requires agencies to set or adjust charges at a level that neither significantly over recovers nor under recovers costs of providing the goods or service. Consequently, implementation of this statute requires that a link be made between expenditures and revenues so that the level of cost recovery can be determined. This statute further requires the Commissioner of Finance to "establish and maintain a classification system that clearly defines and distinguishes categories and types of departmental earnings and takes into account the purpose of the various earnings types." The biennial departmental earnings report is mandated to report this information.

2. **Basis in Statute or Law**

Departmental earnings revenue source codes must be set at the level at which LEGAL AUTHORITY (citation) was given to charge a fee for the good or service. Establishing revenue source codes based on LEGAL AUTHORITY has several purposes:

- This is the level at which an agency is given authority to charge for goods or services. In effect, the legislature defines the level of accountability.
- Establishing revenue source codes in this manner ensures centralized control and consistency across all agencies. A logic based on legal authority parallels the basis used for expenditures. Agencies are familiar with this logic; some already budget in this manner.
- When one legal citation grants authority to charge several different fees, the agency should consider the level at which they want to budget for these fees. For example, if each fee is budgeted for separately, then individual revenue source codes should be established for each fee.
- If, on the other hand, one fee has several different legal citations, the agency must select the one that is most relevant to the receipts being collected. If all revenues within that legal authority are budgeted together, then one revenue source code will suffice.

4. **Invested Treasurer's Cash (ITC)**

A separate revenue budget must be established for each appropriation that earns ITC as authorized in Minnesota Statutes. When defining revenue source codes for interest earnings, ITC should be placed in Interest on Short-term Investments (RSRC 8000)

5. **Deleting a Revenue Source Code**

Agencies will want to delete a revenue source code if they no longer have authority to collect a particular receipt, if accounting procedures dictate that the code is invalid, etc. The following policy applies to deleting revenue source codes:

- All receipts recognized in the RSRC to be deleted must be moved to a different revenue source code.
- Any corresponding revenue budget amount(s) must be reduced to zero and the revenue budget deactivated.
- The numerical value assigned to the deleted revenue source code will not be reassigned to another revenue source for five years after the last document was processed against it.

All requests to delete revenue source codes will be reviewed by DOF. Once a revenue source code is deleted it cannot be used or viewed in MAPS. DOF will separately track deleted codes for audit purposes.

6. **Relationship to Revenue Budgets**

The RSRC is a distinguishing code block element on a revenue budget. **A revenue budget must be established for every revenue source code that the agency intends to use.** (See [Revenue Budgets policy 0308-01.](#))

Forms

[Form FI-00535 Revenue Source Code \(RSRC\)](#)

General Procedures

| Step # | Actions to be Performed | Responsible Party |
|--------|---|-------------------|
| | Adding or Changing a Revenue Source Code | |
| 1. | <p>Review the RSRC listing (Policy & Procedure 0101-07) to determine whether an established code will work for your purposes. Keep in mind the following when doing this review:</p> <ul style="list-style-type: none"> • A revenue budget must be established for every revenue source code used. • Revenue source codes within departmental earnings should have a basis in the legal authority to charge for the good or service or regulatory function, whether this authority is set in statute or rule. • Revenues from departmental earnings should be linked to expenditures in the system whenever possible, using the agency's programmatic structure. • Be prudent when establishing new revenue | Agency |

| | | |
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| | source codes and consider all aspects of your MAPS accounting structure (see "Revenue Budgets" Policy & Procedure 0308-01). | |
| 2. | The sub-revenue source code is a two-character, alpha/numeric, agency-defined field. This field is optional and can be used if the agency wants to track receipts at a lower level than the revenue source code. Revenue budgets are not allowed at the sub-revenue source level. A sub-revenue source code must be entered into MAPS by the DOF before an agency can use the code. | Agency |
| 3. | If, after thorough review, the existing revenue source codes (RSRC) are not adequate to meet your revenue recording needs, fill out the Revenue Source Codes (RSRC) Form FI-00535-02 . | Agency |
| | Deleting a Revenue Source Code | |
| 1. | Confirm that an existing revenue source code should be deleted. There may be a variety of reasons for deleting a code; the legal authority to collect a particular receipt has been repealed, the statute granting authority to collect a receipt has sunset, etc. | Agency |
| 2. | Make deposit corrections to move all receipts out of the revenue source code to be deleted. | Agency |
| 3. | Reduce all corresponding budgeted amounts to zero and deactivate the revenue budget. | Agency |
| 4. | Complete the Revenue Source Code (RSRC) Form Fi-00535 completely and certify that the above steps have been performed. | Agency |
| | Submit Revenue Source Codes (RSRC) Form FI-00535 | |
| 1. | To request a change, addition or deletion, submit the completed form FI-00535 by e-mail, fax or mail to: E-mail: budget@exchange.finance.state.mn.us . Fax: 651/296-8685 Mail: Budget Operations, Minnesota Management & Budget 400 Centennial Office Building 658 Cedar St. St. Paul, MN 55155 | Agency |

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|----|---|-------------------------------|
| 2. | The DOF maintains the statewide revenue source code (RSRC) listing and RSRC table in MAPS. The Budget Planning and Operations section will review all changes submitted by an agency for completeness and compliance with the above policy. | Minnesota Management & Budget |
| 3. | The Budget Planning and Operations section enters any change, addition or deletion of codes in the MAPS RSRC table. | Minnesota Management & Budget |
| 4. | Agencies will be notified when the RSRC change, addition or deletion has been completed. | Minnesota Management & Budget |

See Also

[MAPS Operating Policy and Procedure 0308-01 - Revenue Budgets](#)

[MAPS Operating Policy and Procedure 0309-01 - Budgeting for Revenue Refunds](#)